

FINANCIAL PROCEDURE RULES

1 General Matters

- 1.1 In accordance with the Budget and Policy Framework Rules the allocation and control of financial resources is the responsibility of the Cabinet.
- 1.2 Where these regulations refer to Cabinet or a Committee this is intended to include any Cabinet Committee, Sub-Committee or Portfolio Holder making decisions under powers delegated to them in the Scheme of Delegation in Part 3 of the Constitution – Responsibility for Functions.
- 1.3 A Director within these Regulations is defined as a member of the Corporate Management Team.
- 1.4 Where these Regulations refer to the Chief Executive, the Head of Finance, a Director or Head of Team this is intended to include his/her authorised representative.
- 1.5 A Team within these regulations is defined as an area of activity or group of activities under the direction of a Head of Team. A Director may also undertake any function allocated to a Head of Team in the Group of Teams for which he/she is responsible.
- 1.6 Cabinet and each Committee with a budget shall be responsible for ensuring that these Financial Procedure Rules shall be observed as they relate to areas under its control.
- 1.7 The Head of Finance is the Council's "responsible officer" for the purposes of S151 of the Local Government Act 1972 and other associated legislation.
- 1.8 The role of the Head of Finance includes those matters set out in the CIPFA statement on the Role of the Finance Director in Local Government.
- 1.9 Each Head of Team shall consult the Head of Finance with respect to any matter within his/her area of responsibility which is liable to have a material impact on the Council's finances before any provisional or other commitment is entered into or before reporting thereon to Cabinet or any Committee.

2 Accounting

- 2.1 All accounting arrangements and appropriate records shall be subject to the approval and control of the Head of Finance.
- 2.2 Disposal of accounting and other financial records shall be carried out in accordance with instructions issued by the Head of Finance.
- 2.3 Each Head of Team shall be responsible for ensuring that financial records within their control are reconciled to the Council's computerised financial

management system in accordance with instructions issued by the Head of Finance.

- 2.4 The Head of Finance shall report to the appropriate performance monitoring body at regular intervals, or as appropriate, on the current financial position of the Council and shall report as soon as possible after the end of the financial year on the Council's annual accounts. Within the statutory period the Head of Finance shall present the Statement of Accounts to the appropriate Committee as determined by Council for consideration and final approval. In the absence of any Committee being established by Council for this purpose the Accounts shall be submitted to Council for approval.
- 2.5 During the course of the year the Head of Finance shall produce for the guidance of Officers and Members such financial information as may be necessary for the efficient conduct of their business.

3 Audit

- 3.1 The Head of Finance shall be responsible for providing a continuous internal audit in accordance with the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom.
- 3.2 To enable him/her to carry out his/her responsibilities under Financial Procedural Rule 3.1 above, the Head of Finance in consultation with the Director concerned or, if appropriate, the Chief Executive, shall be entitled:
- a) to have access to all appropriate records, documents, correspondence, etc, including all those in electronic form
 - b) to enter at reasonable times on any Council premises or land
 - c) to require such information and explanations from any Officer or Member of the Council as are necessary concerning any matter under examination.
- 3.3 To enable him/her to carry out his/her responsibilities under Financial Procedure Rule 3.1 above, the Head of Finance, in consultation with the Director or Head of Team concerned or the Chief Executive, as appropriate, shall be authorised to seek information from the public.
- 3.4 The Head of Finance shall have the authority to require any officer of the Council to produce on demand cash, stores or any other Council property under his/her control. The Head of Finance shall be notified immediately, by the Head of Team concerned, of any circumstances that may suggest the possibility of any irregularity affecting cash, stores or any other property of the Council.
- 3.5 Officers shall notify the Head of Finance or Internal Audit of any circumstances that may suggest the possibility of suspected fraud.

- 3.6 The Head of Finance shall report to the relevant Director, Head of Team and to the Chief Executive as appropriate of any suspected fraud or irregularity.

4 Banking Arrangements

- 4.1 All arrangements with the Council's bankers concerning the Council's bank accounts and the issue of cheques shall be made through the Head of Finance who is authorised to operate such bank accounts as may be necessary.
- 4.2 All cheques drawn on behalf of the Council shall bear the facsimile signature of the Head of Finance or shall be signed by him/her or such other officer authorised by him/her.
- 4.3 The Head of Finance shall be responsible for the ordering and safe custody of new cheques.
- 4.4 No cash payments in excess of £10,000 will be accepted unless procedures in compliance with money laundering regulations are observed.

5 Borrowing and Investments

- 5.1 All investments and borrowings shall be made in the name of the Council.
- 5.2 All securities that are the property of, or are in the name of, the Council shall be held in the custody of the Head of Finance.
- 5.3 The Head of Finance shall be the Council's registrar of stocks, bonds and mortgages and shall maintain records of all borrowings by the Council.
- 5.4 This Council adopts the key principles of CIPFA's Treasury Management in the Public Services: Code of Practice (the Code), as described in Section 4 of that Code.
- 5.5 Accordingly, this Council will create and maintain, as the cornerstones for effective treasury management:
- a treasury management policy statement, stating the policies and objectives and approach to risk management of its treasury management activities
 - suitable treasury management practices (TMPs), setting out the manner in which the Council will seek to achieve those policies and objectives, and prescribing how it will manage and control those activities.
- 5.6 The content of the policy statement and TMPs will follow the recommendations contained in Sections 6 and 7 of the Code, subject only to amendment where necessary to reflect the particular circumstances of the Council. Such amendments will not result in the Council materially deviating from the Code's key recommendations.

- 5.7 The Council delegates responsibility for the implementation and monitoring of its treasury management policies and practices to Cabinet, and for the execution and administration of treasury management decisions to the Head of Finance, who will act in accordance with the Council's policy statement and TMPs and, CIPFA's Standard of Professional Practice on Treasury Management.
- 5.8 The Council will receive reports on its treasury management policies, practices and activities, including, as a minimum, an annual strategy and plan in advance of the year.
- 5.9 The Council nominates the Audit Committee to be responsible for ensuring effective scrutiny of the treasury management strategy and policies, including a mid year review and an annual report after close of the year. The Committee shall also review and approve changes to the TMPs.

6 Budgets

- 6.1 The detailed form of capital programmes and revenue budgets shall be determined by the Head of Finance.
- 6.2 Capital programmes and revenue budgets shall be prepared by each Head of Team in consultation and jointly with the Head of Finance who shall collate them for consideration by the Corporate Management Team and the appropriate Committees.
- 6.3 Thereafter, the Head of Finance shall submit to the Cabinet a capital programme and revenue budget for such future periods and by such dates as the Cabinet shall require.
- 6.4 The inclusion of a scheme in a capital programme shall not constitute authority to incur expenditure until a full project report has been submitted by the appropriate Head of Team in consultation with the Head of Finance and the scheme approved by:
 - (a) For schemes up to £100,000 - approved by the Head of Finance;
 - (b) For schemes over £100,000 - approved by the Cabinet or under the portfolio holder decision making scheme.

In the case of all proposed schemes costing in excess of £100,000 a full financial appraisal shall be included in the project report or otherwise where the Head of Finance considers it appropriate. Winchester Town Forum may authorise incurring expenditure up to a limit of £50,000 on Town Account capital schemes within the approved capital programme without a separate report to Cabinet.

- 6.5 The Assistant Director (Chief Housing Officer), in consultation with the Head of Finance, shall present a draft Business Plan, including the Housing Investment Programme (HIP), to The Overview and Scrutiny Committee which shall make recommendations to the Cabinet and Council

on the Programme to be approved, including the likely implications in respect of the current capital controls.

- 6.6 The Assistant Director (Chief Housing Officer), in consultation with the Head of Finance, shall present a draft Housing Revenue Account (HRA) budget to The Overview and Scrutiny Committee which shall make recommendations to the Cabinet and Council on any rent increase that may be necessary to ensure that the appropriate regulations relating to the HRA are complied with.
- 6.7 The Head of Finance will report to the Cabinet on the capital programme with an indication of the likely implications in respect of the Prudential Code for Capital Finance in Local Government.
- 6.8 The Head of Finance will report to the Cabinet on the General Fund budget including the resources available to meet the net expenditure at a date which will allow appropriate time to make recommendations to the Council in accordance with the legislation relating to setting the annual local tax.

7 Budgetary Control

- 7.1 It shall be the duty of each Director and Head of Team to monitor and regulate the financial performance in relation to budgets under his/her control during the currency of each budget period. To this end, each Head of Team in conjunction with the Head of Finance shall submit a budgetary control report to meetings of The Overview and Scrutiny Committee.
- 7.2 Requests for changes to the capital programme must be submitted for approval to the Cabinet after consultation with the Head of Finance. Requests for supplementary capital estimates in excess of £250,000 must be approved by Council. Also, The Overview and Scrutiny Committee must be given the opportunity to call in any supplementary capital estimate or virement over £100,000, or any disposal of land at an under value of over £50,000.
- 7.3 Where the provision in a revenue budget will be exceeded (whether through excess expenditure or reduced income) the relevant Director, Head of Team or spending committee may request that a supplementary estimate be approved by the Cabinet or, if in excess of £250,000, by the Council. Also, The Overview and Scrutiny Committee must be given the opportunity to call in any supplementary estimate or virement over £100,000 before final approval is given. Before supplementary estimates are approved during any financial year, the costs, if any, in future years must also be reported.
- 7.4 A supplementary estimate will not be required if, in the opinion of the Head of Team concerned and the Head of Finance, the additional net expenditure can be met by transferring budget provision from one budget head to another (subsequently referred to as virement) provided that:

- a) (i) Virement of a sum of up to £25,000 or less in total in any one year between budget heads can be approved by the Head of Finance and;
- (ii) Virement of a sum of over £25,000 and up to £50,000 in total in any one year between budget heads can be approved by the Head of Finance in consultation with the Leader;

Subject to, in respect of virements under (i) and (ii) above:-

The virement being in respect of a budget over which the Head of Team has direct control and that the base budget is not increased;

Where the virement would affect budgets over which the Head of Team does not have direct control the Head of Team for the service agreeing that service's base budget will not be increased.

- b) Any virement which may commit the Council to increased net expenditure during any future year will require the approval of the Cabinet.
- c) Virement in excess of £50,000 in total in relation to a Team as outlined in (a) above in any one year shall require the approval of the Cabinet and in excess of £250,000, the Council.
- d) Also, The Overview and Scrutiny Committee must be given the opportunity to call in any virement over £100,000 before final approval is given.

Virement is not appropriate where there will be savings in one Fund and additional costs incurred in another Fund (eg. virement between the General Fund, the Parking Account or the Housing Revenue Account).

- 7.5 A budget head is defined as a line in the published budget book.
- 7.6 Winchester Town Forum may authorise virement of a sum of £25,000 or less in total in any one year between budget heads subject to:
 - (i) The virement being in respect of a budget within the S35 Town Account and that the base budget is not increased; and
 - (ii) Where in the opinion of the Head of Finance the provisions of the Council's Financial Procedure Rules on virement (Rules 7.4 (b) to (d) and 7.5) are met.
- 7.7 Whenever it is proposed to seek approval of the Council to incur expenditure, whether capital or revenue, for which there is no budget provision, the Cabinet shall consider a report from the Director or Head of Team concerned which shall incorporate a statement prepared jointly with the Head of Finance on the financial aspects of the proposal.

- 7.8 Carry forward to the immediately following financial year of planned underspendings will be allowed up to the value of £25,000 for each Team with the approval of the Head of Finance where he/she is satisfied that the underspendings have arisen from managed savings and that the proposals for spending them in the following year do not create an ongoing revenue commitment and are consistent with the relevant policies. Any new proposals which for any Team exceed £25,000 in total for carry forward of underspending from one year to another must be submitted to Cabinet so that they are assessed against the Council's strategic priorities.
- 7.9 Proposals to carry forward will require Council approval if they exceed £500,000 in total for revenue proposals and £1,500,000 in total for capital schemes.
- 7.10 Proposals to make prior commitments with regard to future budgets, either capital or revenue, will require Council approval if they exceed £250,000. Also, The Overview and Scrutiny Committee must be given the opportunity to call in any such prior commitment over £100,000.
- 7.11 Nothing in these Regulations shall prevent a Director or Head of Team from incurring expenditure which is essential to meet any immediate needs created by a sudden emergency subject to its emergency status being approved where possible by the Chief Executive, or in his/her absence, a Corporate Director or the Head of Finance, or Head of Legal and Democratic Services, and a report made to Cabinet as soon as practicable thereafter on the use of emergency powers and the budget implications.
- 7.12 The estimated final cost of every capital scheme originally estimated to cost in excess of £100,000 or where the estimated final cost is more than £100,000 shall be reported to the Cabinet once a certificate of practical completion has been issued, together with explanations of variations in expenditure from the approved estimate.
- 7.13 The Head of Finance must be notified of any application for or receipt of any credit approval, supported capital expenditure approval or revenue or capital grant as these may have Prudential Code implications.

8 Contracts

- 8.1 All contracts on behalf of the Council shall be subject to the Contract Procedure Rules which should be read in conjunction with the following Financial Procedure Rules.
- 8.2 Each Head of Team shall comply with instructions issued by the Head of Finance and Head of Legal and Democratic Services on the procedures for compiling the List of Tenderers as referred to in the Contract Procedure Rules relating to contracts.
- 8.3 The Head of Finance shall be informed of all contracts, agreements, awards or other instruments, money or other consideration on behalf of the

Council where the value involved shall be more than £100,000 before a commitment is entered into.

- 8.4 Contracts for Construction Industry related work (including construction, maintenance and renovation works) may only be issued to companies or individuals who are registered for the Construction Industry Scheme (CIS) with the HM Revenue & Customs (HMRC).
- 8.5 Each Head of Team shall keep all tender documents relating to a contract in accordance with the instructions referred to in Procedure Rule 2.2.
- 8.6 Every variation to a contract shall be recorded by the appropriate Head of Team.
- 8.7 If any variation to a contract in excess of £1m for building or construction works (including the cumulative effect of previous variations to the contract) will result in the total cost of the scheme exceeding the approved estimate by more than 10% then the appropriate Head of Team, in conjunction with the Head of Finance, will present an updated financial appraisal to the next meeting of The Overview and Scrutiny Committee and Cabinet explaining the reasons for the increased cost.
- 8.8 In respect of contracts of more than £50,000 the appropriate Head of Team shall keep appropriate records of payments to contractors to show the state of account of each contract (including related professional fees). These payments on account shall be authorised only by a certificate signed by the appropriate Head of Team showing the total value of the contract, the value of work executed to date, the value of retentions to date, the amount paid to date and the amount certified for payment.
- 8.9 Each Head of Team responsible for contracts shall ensure that there are suitable monitoring procedures in place within their Team to ensure adequate control of all contracts in accordance with instructions issued by the Head of Finance.
- 8.10 The final certificate on a contract or accepted estimate shall not be issued by the appropriate Head of Team until a detailed statement of account has been produced together with such vouchers and documents as the Head of Finance may require.
- 8.11 Where a consultant has been appointed it shall be the duty of the appropriate Head of Team to ensure that these Financial Procedure Rules are complied with.
- 8.12 Where works, goods or services of a particular kind are likely to be required regularly or frequently during any period not exceeding two years their price or value shall be aggregated for the purposes of the Contract Procedure Rules relating to contracts where it would be practicable for the Council to enter into a single contract. Each Head of Team shall be responsible for identifying works, goods or services to which this regulation applies as regards his/her own Team.

9 Petty Cash Accounts

- 9.1 The Head of Finance will authorise such petty cash accounts as he/she considers appropriate for such Officers of the Council as may need them for the payment of expenses of the Council.
- 9.2 No income received on behalf of the Council may be paid into a petty cash account but must be banked or paid to the Authority as provided for in Procedural Rule 11.2.
- 9.3 Petty cash payments shall be limited to minor items of expenditure and such other items as the Head of Finance may approve and shall be supported by receipted vouchers and proper VAT receipts where appropriate.
- 9.4 Petty cash must not be used to reimburse personal staff expenses.
- 9.5 Petty cash accounts shall be operated in accordance with instructions issued by the Head of Finance.

10 Credit and Business Cards /Government Procurement Cards

- 10.1 The Head of Finance shall authorise such credit and business card accounts as he/she considers appropriate for such Officers of the Council as may need them for the payment of expenses of the Council.
- 10.2 Credit and business cards shall be operated in accordance with instructions issued by the Head of Finance.

11 Income

- 11.1 The arrangements for the collection of all money due to the Council shall be under the control of or approved by the Head of Finance.
- 11.2 All money received on behalf of the Council shall be paid in without delay in accordance with instructions issued by the Head of Finance, and banked in the Council's name. Procedures for banking must be approved by the Head of Finance. All receipts, refunds, bankings, cash handling and credit card income shall comply with instructions issued by the Head of Finance.
- 11.3 All receipt forms, tickets and other documents of a similar nature shall be ordered and controlled by the Head of Finance or under arrangements that he/she has approved.
- 11.4 Subject to the appropriate powers delegated to him/her, each Head of Team shall, in conjunction with the Head of Finance, determine at least annually the charges to be made for services under his/her control and shall provide the Head of Finance with a list of all such charges to enable the annual review to be undertaken. Where charges have to be approved by Members, this shall be done at a time that will allow any revised

charges to be incorporated within the draft budget for the next financial year.

- 11.5 Each Head of Team shall follow instructions issued by the Head of Finance regarding the prompt recording and effective recovery of all debts due to the Council.
- 11.6 Each Head of Team shall be responsible for ensuring recovery of all debts in respect of services within his/her control including being alert to the risk of potential bad or doubtful debtors.
- 11.7 Writing off debts due to the Council shall be authorised as follows on the recommendation of the appropriate Head of Team and after consultation with the Head of Organisational Development where such debts arise from the operation of the Council's employment policies:
- a) Amounts up to £10,000 in respect of council tax and business rates by the Head of Revenues.
 - b) Amounts up to £10,000 in respect of Housing Benefit overpayments and sundry debts by the Head of Benefits.
 - c) Amounts up to £10,000 in respect of dwelling and garage rents, housing service and support charges and tenancy related recharges by the Assistant Director (Chief Housing Officer).
 - d) Amounts up to £10,000 by the Head of Finance.
 - e) Amounts in excess of £10,000 and up to £50,000 by the Head of Finance in consultation with the Chairman of the Cabinet or the Portfolio Holder for Finance and Corporate Policy.
 - f) Amounts in excess of £50,000 and up to £250,000 by the Cabinet.
 - g) Amounts in excess of £250,000 by the Council.
- 11.8 Each Head of Team is responsible for ensuring that procedures are in place for the proper recovery of sums due and for the action to be taken before recommending that debt be written off. Such procedures shall comply with instructions issued by the Head of Finance.

12 Insurances

- 12.1 The Head of Finance shall effect all insurance cover, maintain appropriate records and negotiate claims in consultation with other officers where necessary.
- 12.2 Each Head of Team shall co-operate with the Head of Finance in maintaining a constant review of insurances and keep him/her informed of all new risks to be insured or any variations to insurable risks. The Head of Finance shall provide each Head of Team with an annual statement of

all insurances in force as they affect his/her department for checking and review.

- 12.3 All Officers of the Council shall be included in a fidelity guarantee policy.
- 12.4 Each Head of Team shall notify the Head of Finance immediately in writing of any loss, liability or damage or any event that may give rise to a claim on the Council's insurers or its own Insurance Fund.
- 12.5 Maximum limits for cash holdings shall be agreed with the Head of Finance and shall not be exceeded without his/her express approval.

13 Driving Licences and Vehicle Insurances

- 13.1 Each Head of Team is responsible for ensuring that staff within his/her Team have appropriate driving licences and vehicle insurance for business use and shall comply with instructions approved by the Head of Organisational Development.

14 Security

- 14.1 Each Head of Team is responsible for maintaining proper security at all times for all buildings, stocks, stores, furniture, equipment, cash, etc under his/her control. He/she shall consult the Head of Finance in any case where security is thought to be defective or where it is considered that special security arrangements may be needed.
- 14.2 Arrangements shall be made for safe custody of keys to buildings and safes or similar receptacles; the loss of any such keys must be reported to the Head of Finance and, in the case of keys for buildings the Head of Estates, as soon as the loss is known.
- 14.3 Each Head of Team is responsible for ensuring security arrangements are in accordance with instructions issued by the Head of Finance.

15 Stores and Inventories

- 15.1 Each Head of Team shall be responsible for the care and custody of stores in his/her Team and, except for minor items of stationery, shall issue an annual certificate, in a form approved by the Head of Finance, certifying the stores held at 31st March.
- 15.2 Each Head of Team shall ensure that an adequate inventory of the Council's property under his/her control shall be maintained and kept up to date and recorded in a manner approved by the Head of Finance.
- 15.3 Each Head of Team shall keep stores and inventories records, carry out periodic stock and inventory checks and maintain stock levels in accordance with instructions issued by the Head of Finance.
- 15.4 Disposal of surplus stores, equipment or other articles shall be carried out in accordance with instructions issued by the Head of Finance.

16 Land and Buildings

- 16.1 The Head of Estates shall maintain a terrier of all land and buildings in which the Council has a freehold or leasehold interest, denoting powers under which it was originally acquired and the purpose for which it is currently held.
- 16.2 The Head of Legal and Democratic Services shall have the custody of all deeds under secure arrangements.
- 16.3 All proposals for the acquisition of land and buildings or interest therein should be submitted to the Head of Finance for consultation irrespective of whether or not monetary consideration is involved as there may be Accounting, Prudential Code or Tax implications.

17 Leasing Agreements

- 17.1 Before entering into any leasing agreement the Head of Finance must be consulted in order that the nature of the lease can be determined as to whether it is a finance lease with Prudential Code implications, or an operating lease and so that details can be recorded correctly for inclusion in the statutory Statement of Accounts.

18 Purchasing Works, Goods and Services

- 18.1 Except as otherwise approved by the Head of Finance, an official order shall be issued for all work, goods and services to be supplied to the Council.
- 18.2 HMRC requirements for work that falls within the Construction Industry Scheme must be complied with before contractors are engaged.
- 18.3 Purchasing of works, goods and services shall comply with instructions issued by the Head of Finance.
- 18.4 All authorisations to issue orders shall be approved by the Head of Finance.
- 18.5 Unless expressly approved by the Chief Executive, or in his/her absence the Head of Finance, following consultation with the relevant Director, where in-house services are available (including, but not exclusively, information technology, central purchasing, printing, graphics, legal services and property services) these should be used either for the provision of these services or for arranging the provision through an external supplier.

19 Payment of Accounts

- 19.1 All payments shall be made by the Head of Finance or under arrangements approved by him/her.

- 19.2 Invoices or other requests for payment shall be certified in accordance with instructions issued by the Head of Finance.
- 19.3 All authorisations to certify invoices etc. shall be approved by the Head of Finance.
- 19.4 Payments made to contractors under the Construction Industry Scheme must be verified in accordance with HMRC requirements.
- 19.5 The Head of Finance shall examine, so far as he/she considers necessary, certified accounts passed to him/her for payment and shall be entitled to withhold payment of any account until such time as adequate explanations are given as to the validity of the account.
- 19.6 Each Head of Team shall provide, by not later than a date determined by the Head of Finance, sufficient information to allow him/her to identify accounts outstanding at 31st March of each year.

20 Value Added Tax

- 20.1 The Head of Finance shall provide guidance and advice on the administration of VAT.
- 20.2 Each Head of Team is responsible for ensuring that transactions within their responsibility comply with the law relating to VAT and are in accordance with instructions issued by the Head of Finance.
- 20.3 All matters of both principle and practice, including any errors or discrepancies, shall be immediately referred to the Head of Finance.
- 20.4 Estimated costs of any proposed capital scheme or significant additional or new revenue expenditure on any service where exempt income is, or may be, involved must be notified to the Head of Finance as early as possible to ensure that the Council's VAT exemption limit is not breached.
- 20.5 Contacts with H.M.R.C. (HM Revenue & Customs) concerning matters of VAT must be through the Head of Finance or his/her appointed representative.

21 Salaries and Wages

- 21.1 Appointments of all employees, unless temporary employees approved by Directors (for which there must be adequate budget provision), shall be made in accordance with the Officer Employment Procedure Rules.
- 21.2 The staffing establishment of each Group of Teams shall be approved by the Personnel Committee and may not be increased without the approval of that Committee. Any other change to the establishment in terms of full time equivalents (FTEs) or costs will not be implemented without the Director first having consulted with the Head of Organisational Development and confirmed to the satisfaction of the Head of Finance that there are:

- a) Sufficient resources available to meet any costs involved within the approved budgets under the control of the Director concerned, and
- b) That there will be no implications for future financial years that would involve growth in the Council's net expenditure under the relevant or any related budget.

21.3 Each Head of Team shall notify the Head of Finance and the Head of Organisational Development as soon as possible of all appointments, dismissals, resignations, transfers, changes in the remuneration (including increments), absences, sick leave and unpaid leave of employees, including casual staff, so that proper records can be maintained and payments made.

21.4 The payment of all salaries, wages, compensation or other emoluments to employees including casual staff or former employees shall be made under the control of the Head of Organisational Development using procedures approved by the Head of Finance.

21.5 All time records, time sheets or other pay documents shall be certified by the Head of Team and shall be submitted to the Head of Organisational Development in accordance with instructions approved by the Head of Finance.

22 Travelling, Subsistence, Other Allowances and Expenses

22.1 The payment of travelling, subsistence, other allowances and expenses shall be claimed in accordance with instructions approved by the Head of Finance and submitted to the Head of Organisational Development. Such claims will be certified by the appropriate Head of Team and his/her certification will indicate that he/she is satisfied that the journeys were authorised and necessary, the expenses properly and necessarily incurred and the allowances are properly payable.

22.2 Claims by Members for all allowances due in accordance with the appropriate legislation and Regulations shall be made on a form prescribed by the Head of Finance and certified by the Member concerned. Claims must be made on a regular basis and submitted to the Head of Legal and Democratic Services in accordance with the provisions of the Members' Allowances Scheme and in any case by the end of April in respect of the previous financial year.
